

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 87
MADISON, INDIANA

January 1, 2003 to December 31, 2003



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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Mr. Gerald Coleman
Ms. Mary DePrez

01-06-02 to 02-29-04
03-01-04 to 01-05-05

Branch Manager

Miss Lisa D. Smith

01-01-03 to 12-31-04



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 87 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 28, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 87
MADISON, INDIANA
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
January 1, 2003 to December 31, 2003

	<u>Amount</u>
Collections:	
Registrations	\$ 3,016,590
Titles	924,919
Drivers Licenses	123,467
Watercraft	71,830
Miscellaneous	<u>1,000</u>
Total	<u><u>\$ 4,137,806</u></u>
Distributions:	
State Fees	\$ 1,796,421
County Tax	1,947,258
Commission Fees	<u>394,127</u>
Total	<u><u>\$ 4,137,806</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 87
MADISON, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 87
 MADISON, INDIANA
 STATISTICAL INFORMATION
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle Registrations:	
Passenger	17,671
Motorcycle	752
RV (Housecar)	410
Light Truck	9,334
Other Truck	185
Farm Truck	464
Tractor	52
Trailer	3,167
Semi-Trailer	162
School and Church Bus	59
Other Bus	4
Other	14
	<hr/>
Total Vehicle Registrations	<u>32,274</u>
Drivers Licenses and Permits:	
Drivers Licenses/Learners Permits	5,628
CDL Licenses/CDL Permits	266
Placards	629
Other	3,220
	<hr/>
Total Drivers Licenses and Permits	<u>9,743</u>
Titles:	
Vehicles	10,897
Watercraft	143
	<hr/>
Total Titles	<u>11,040</u>
Total Watercraft Registrations	<u>786</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 87
MADISON, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2004, with Miss Lisa D. Smith, Branch Manager. Our examination disclosed no material items that warrant comment at this time.